

Procedure No. 4-03

AUDIT PROGRAM AND RESULTS FILE (APR)

PURPOSE

To document the audit program for each phase of the audit and summarize audit results.

GENERAL

- A. The Audit Program and Results File (APR) serves as the workpaper summary for each audit objective. The audit team is responsible for completing the APR by documenting work accomplished and noting the status of each audit step. It is updated to show progress toward completion of the program steps and to summarize results. (Note: Prepare one APR for each objective; individual APRs are necessary only if auditors are working on different objectives).
- B. The audit team is responsible for preparing the APR for each phase of the audit, including:
 - Objective A – Audit Administration
 - Objective B – Preliminary Survey
 - Objective C – Risk Assessment
 - Objective D, etc. – Fieldwork
 - Objective Z – Report Writing, Processing, and Quality Control

PROCEDURE

- A. APR Format. The APR file is prepared in a standardized format. Pages should include appropriate headings. Templates have been prepared for each phase of the audit process and are available on the office network server or external website.
- B. APR Index Numbers.
- C. APR Filenames. APR computer files are named 0000aprx.doc. Specifically, the four-digit job number, followed by “aprx”, and the letter of the audit objective.
- D. Audit Objectives. The objective, and associated sub-objectives for each audit phase, should be stated in the APR. Audit objectives are based on the risk assessment of major threats to the organization or program being audited.
- E. Audit Steps. Audit steps are the specific means by which the auditor intends to meet the audit objectives. Audit steps must be relevant to the audit objectives. It is up to the auditor to exercise the judgment needed to make sure that audit objectives are complete, and that the audit steps will carry out the audit objectives set forth in the

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audit program. Be sure that audit steps will result in adequate evidence to support all the elements of a finding (condition, criteria, effect, cause, and recommendation).

- F. Numbering Audit Sub-objectives and Audit Steps. Audit objectives are given an alpha designation: D, E, etc. Audit sub-objectives are given an alpha-numeric designation: D-1, D-2, etc. Number audit steps D-1.1, D-1.2, etc. To add audit steps to an approved audit program, use D-1.1.1, D-1.1.2, etc., rather than renumbering steps (which may throw off workpaper numbers).

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